

House File 170

HOUSE FILE \_\_\_\_\_  
BY HUNTER

Passed House, Date \_\_\_\_\_ Passed Senate, Date \_\_\_\_\_  
Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_ Vote: Ayes \_\_\_\_\_ Nays \_\_\_\_\_  
Approved \_\_\_\_\_

A BILL FOR

1 An Act providing an Iowa individual income tax checkoff for  
2 qualified Iowa zoos, making an appropriation and providing for  
3 the Act's implementation.  
4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:  
5 TLSB 1761HH 82  
6 ak/gg/14

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1 1 Section 1. NEW SECTION. 303.95 IOWA ZOO FUND.  
1 2 1. An Iowa zoo fund is created in the office of the  
1 3 treasurer of state. The fund is composed of moneys  
1 4 appropriated or available to and obtained or accepted by the  
1 5 treasurer of state for deposit in the fund. The fund shall  
1 6 include moneys transferred to the fund as provided in section  
1 7 422.12K. All interest earned on moneys in the fund shall be  
1 8 credited to and remain in the fund. Section 8.33 does not  
1 9 apply to moneys in the fund.  
1 10 2. Moneys in the fund that are authorized by the  
1 11 department of cultural affairs for expenditure are  
1 12 appropriated, and shall be used, to provide grants to  
1 13 qualified zoos located in the state. To be qualified to  
1 14 receive a grant from the Iowa zoo fund, a zoo must not be used  
1 15 primarily as a research institution and must be accredited by  
1 16 the American zoo and aquarium association.  
1 17 3. The department may authorize payment of moneys from the  
1 18 fund upon approval of an application from a private or public  
1 19 organization that maintains and operates a zoo in the state.  
1 20 The applicant shall show proof of accreditation by the  
1 21 American zoo and aquarium association. The applicant shall  
1 22 also indicate the annual attendance at the zoo in the calendar  
1 23 year preceding the calendar year in which the application is  
1 24 filed with the department.  
1 25 4. Moneys distributed from the fund to qualified  
1 26 applicants shall be prorated among the qualified applicants in  
1 27 the proportion that annual attendance at each zoo that is the  
1 28 subject of an application bears to the total annual attendance  
1 29 at all zoos for which an application was received and approved  
1 30 for funding.  
1 31 5. The department shall establish rules relating to the  
1 32 application process.  
1 33 Sec. 2. NEW SECTION. 422.12K INCOME TAX CHECKOFF FOR  
1 34 IOWA ZOO FUND.  
1 35 1. A person who files an individual or a joint income tax  
2 1 return with the department of revenue under section 422.13 may  
2 2 designate one dollar or more to be paid to the Iowa zoo fund  
2 3 as created in section 303.95. If the refund due on the return  
2 4 or the payment remitted with the return is insufficient to pay  
2 5 the additional amount designated by the taxpayer to the Iowa  
2 6 zoo fund, the amount designated shall be reduced to the  
2 7 remaining amount of refund or the remaining amount remitted  
2 8 with the return. The designation of a contribution to the  
2 9 Iowa zoo fund under this section is irrevocable.  
2 10 2. The director of revenue shall draft the income tax form  
2 11 to allow the designation of contributions to the Iowa zoo fund  
2 12 on the tax return. The department of revenue, on or before  
2 13 January 31, shall transfer the total amount designated on the  
2 14 tax return forms due in the preceding calendar year to the  
2 15 Iowa zoo fund. However, before a checkoff pursuant to this  
2 16 section shall be permitted, all liabilities on the books of  
2 17 the department of revenue and accounts identified as owing  
2 18 under section 421.17 and the political contribution allowed  
2 19 under section 68A.601 shall be satisfied.

2 20 3. The department of cultural affairs may authorize  
2 21 payment of moneys from the Iowa zoo fund, in accordance with  
2 22 section 303.95.

2 23 4. The department of revenue shall adopt rules to  
2 24 administer this section.

2 25 5. This section is subject to repeal under section  
2 26 422.12E.

2 27 Sec. 3. IMPLEMENTATION. The checkoff created in this Act  
2 28 shall be eligible for placement on the individual income tax  
2 29 return form beginning for the tax year beginning January 1,  
2 30 2008.

2 31 EXPLANATION

2 32 This bill provides that taxpayers filing individual income  
2 33 tax returns will be allowed to designate \$1 or more on the  
2 34 return to be paid to the Iowa zoo fund. The bill creates the  
2 35 Iowa zoo fund in the department of cultural affairs. The bill  
3 1 requires the department of revenue to annually remit moneys  
3 2 collected from the checkoff to the fund. Moneys in the fund  
3 3 shall be used to provide grants to qualified zoos that submit  
3 4 an application for funding. To be qualified, a zoo must be  
3 5 located in the state, not used primarily for research  
3 6 activities, and accredited by the American zoo and aquarium  
3 7 association.

3 8 The bill provides that the checkoff is eligible for  
3 9 placement on the individual income tax return form for the tax  
3 10 year beginning January 1, 2008.

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